

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15212
[Redacted],)	
)	AMENDED DECISION
Petitioners.)	
_____)	

On March 1, 2002, the Idaho State Tax Commission issued a Decision on docket no. 15212 to [Redacted] (taxpayers), for the taxable years 1995 through 1998. The decision modified the Tax Discovery Bureau's determination of the taxpayers' Idaho income tax liability because the taxpayers provided income tax returns for the tax years 1995 through 1997. The Tax Commission upheld the Bureau's determination for the tax year 1998.

The taxpayers, after receiving the Tax Commission's decision, prepared and submitted an income tax return for the tax year 1998. Since the taxpayers submitted the return within the appeal period of the decision, the Tax Commission decided to consider the additional information.

The Tax Commission reviewed the taxpayers' 1998 income tax return and found it was a better representation of the taxpayers' taxable income for 1998. Therefore, the Tax Commission accepts the taxpayers' return, subject to the normal review process of the Tax Commission, in lieu of the 1998 return prepared by the Tax Discovery Bureau.

The taxpayers' 1998 return resulted in a refund. However, Idaho Code sections 63-3072 and 63-3035 states that a claim for credit or refund of tax must be made within three years of the due date of the return. The due date for the taxpayers' 1998 return was April 15, 1999. The taxpayers submitted their 1998 return on April 25, 2002, past the three-year statute of limitations for issuing the refund. Therefore, the Tax Commission denies the refund claimed on the taxpayers' 1998 return.

WHEREFORE, the decision for docket no. 15212 dated March 1, 2002, is hereby
AMENDED to include the provisions stated above.

DATED this _____ day of _____, 2002.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that I have on this _____ day of _____, 2002, served a
copy of the within and foregoing DECISION by sending the same by United States mail, postage
prepaid, in an envelope addressed to:

[Redacted] Receipt No. 7000 0520 0022 1340 9036 [Redacted]

ADMINISTRATIVE ASSISTANT 1